

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category
Summary Report for FY 2005"
for Agency 16R
Pension Benefit Guaranty Corporation
Summary Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$16,158,000,000</u>	<u>\$16,464,000,000</u>	<u>(\$306,000,000)</u>	<u>1.9%</u>

02 - Federal Interest Receivable/Federal Interest Payable

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$183,000,000</u>	<u>\$182,000,000</u>	<u>\$1,000,000</u>	<u>0.5%</u>

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$3,895,000,000</u>	<u>\$1,992,000,000</u>	<u>\$1,903,000,000</u>	<u>48.9%</u>

21 - Employee Benefit Contributions Receivables and Payables

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$0</u>	<u>\$5,290,000</u>	<u>(\$5,290,000)</u>	<u>100.0%</u>

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$0</u>	<u>(\$40,832)</u>	<u>\$40,832</u>	<u>-100.0%</u>

24 - Intra-governmental buy/sell costs/revenues

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$7,000,000</u>	<u>\$0</u>	<u>\$7,000,000</u>	<u>NA</u>

26 - Benefit program Costs/Revenues

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$10,000,000</u>	<u>\$37,000</u>	<u>\$9,963,000</u>	<u>99.6%</u>

29 - Uncategorized - SGLs that are NOT assigned to any other category

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
Totals:	<u>\$0</u>	<u>\$411,194</u>	<u>(\$411,194)</u>	<u>100.0%</u>

"Intragovernmental Closing Package Reciprocal Category Summary Report for FY 2005" for Agency 16R,

Grand	<u>\$20,253,000,000</u>	<u>\$18,643,697,362</u>	<u>\$1,609,302,638</u>	<u>7.9%</u>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded